PADILLA, Mr. JOHNSON, Mr. PETERS, Mr. LANKFORD, Ms. SINEMA, Mr. BRAUN, Ms. WARREN, Mr. PORTMAN, Mr. VAN HOLLEN, Mr. SCOTT of Florida, Mr. CARDIN, and Mr. ROMNEY) submitted the following resolution; which was considered and agreed to:

S. RES. 282

Whereas the General Accounting Office, predecessor to the Government Accountability Office (referred to in this preamble as the "GAO"), opened its doors on July 1, 1921, following the enactment of the Budget and Accounting Act, 1921 (Public Law 67–13; 42 Stat. 20);

Whereas the need, identified by Congress following World War I, for more information and better control of expenditures made by the Federal Government was filled by the creation of the independent GAO;

Whereas Congress provided the GAO with a broad mandate— $\,$

(1) to investigate how Federal dollars are spent; and

(2) to review all Federal expenditures;

Whereas, as the size and expenditures of the Federal Government grew during the Great Depression and World War II, the GAO became overwhelmed with fiscal audits, which pushed Congress to amend the authority of the GAO to enable it to assist Federal agencies with improving their accounting and spending controls;

Whereas Congress amended the authority of the GAO to expand its work beyond financial audits to performance audits to determine how Federal agencies and programs performed and met their objectives in the wake of the Great Society programs of the late 1960s;

Whereas the GAO shifted its priorities in the late 1900s and early 2000s—

- (1) to highlight high risk areas for Federal Government waste and operation failures; and
- (2) to work to improve Federal financial management and budgeting;

Whereas, as of the date of adoption of this resolution, the GAO is known around the world as a leader and source of objective, nonpartisan information on government operations through its work examining cost, effectiveness, and other factors related to the success of Federal programs:

Whereas, in addition to its field offices across the United States, the GAO operates field offices around the world to make it easier to access and monitor Federal Government operations that extend across the globe;

Whereas the GAO employs approximately 3,200 people and has been recognized as being one of the top workplaces in the Federal Government for several years by its multi-disciplinary workforce, which includes analysts, auditors, lawyers, economists, scientists, actuaries, law enforcement and security personnel, healthcare experts, and education, public policy, computer science, and cybersecurity personnel, among others;

Whereas the GAO averaged a \$165 return on every \$1 invested in the GAO between fiscal years 2016 and 2020 as a result of Federal agencies and Congress acting on recommendations made by the GAO;

Whereas the financial benefit to the Federal Government resulting from the work of the GAO totaled—

- (1) in fiscal year 2020, \$77,600,000,000; and
- (2) in the past 20 years combined, over \$1,200,000,000,000; and

Whereas, in addition to serving as the preeminent independent government watchdog agency in the world, the GAO provides additional services, which include—

(1) writing legal opinions at the request of Congress or in response to a bid protest;

- (2) authoring resources and standards for auditors around the world;
- (3) operating a hotline for the public to report waste, fraud, abuse, or mismanagement of government funds; and
- (4) providing testimony before Congress on a multitude of topics: Now, therefore, be it

Resolved, That the Senate-

- (1) recognizes the 100th anniversary of the Government Accountability Office (referred to in this resolution as the "GAO") on July 1, 2021;
- (2) commends the GAO for 100 years of service to Congress and the United States as the preeminent independent government watchdog agency in the world;
- (3) offers its continued support to allow the ${\tt GAO--}$
- (A) to fulfill its mandates as required by law;
- (B) to respond to requests made by Members of Congress: and
- (C) to aid the Federal Government in improving its stewardship of taxpayer dollars:
- (4) recognizes Eugene Dodaro, the Comptroller General and head of the GAO as of the date of adoption of this resolution, and the dedicated and professional staff of the GAO who work diligently to produce fact-based reports, thoughtful recommendations, and sound legal decisions; and
- (5) will continue to partner with the GAO in the pursuit of its mission— $\,$
- (A) to support Congress in meeting its constitutional responsibilities; and

(B) to help improve the performance and accountability of the Federal Government for the benefit of the people of the United States.

Ms. HASAN. Mr. President, it is my great honor. as Chair of the U.S. Senate Homeland Security and Govern-Committees mental Affairs committee on Emerging Threats and Spending Oversight to recognize July 1, 2021, as the 100th anniversary of the establishment of the Government Accountability Office (GAO), and commend it for its service to the people of the United States. I am grateful to Comptroller General Gene Dodaro and to GAO's 3,200 employees who work hard to ensure that federal programs are well managed and fiscally responsible. As we recognize the GAO, I also encourage my colleagues to continue to partner with the GAO as we work together to help improve the performance of the federal government for the benefit of the American people. I urge my colleagues to join me in adopting this resolution.

AMENDMENTS SUBMITTED AND PROPOSED

SA 2119. Mr. LEE submitted an amendment intended to be proposed by him to the bill S. 1251, to authorize the Secretary of Agriculture to develop a program to reduce barriers to entry for farmers, ranchers, and private forest landowners in certain voluntary markets, and for other purposes; which was ordered to lie on the table.

TEXT OF AMENDMENTS

SA 2119. Mr. LEE submitted an amendment intended to be proposed by him to the bill S. 1251, to authorize the Secretary of Agriculture to develop a program to reduce barriers to entry for

farmers, ranchers, and private forest landowners in certain voluntary markets, and for other purposes; which was ordered to lie on the table; as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Growing Climate Solutions Act of 2021".

SEC. 2. GREENHOUSE GAS TECHNICAL ASSIST-ANCE PROVIDER AND THIRD-PARTY VERIFIER TRANSPARENCY PRO-GRAM.

- (a) Purposes.—The purposes of this section are—
- (1) to increase access to informational resources for farmers, ranchers, and private forest landowners regarding voluntary environmental credit markets, including through the Program;
- (2) to provide informational resources relating to technical assistance through covered entities to farmers, ranchers, and private forest landowners in overcoming barriers to entry into voluntary environmental credit markets; and
- (3) to establish the Advisory Council to advise the Secretary regarding the Program and other related matters.
 - (b) DEFINITIONS.—In this section:
- (1) ADVISORY COUNCIL.—The term "Advisory Council" means the Greenhouse Gas Technical Assistance Provider and Third-Party Verifier Transparency Program Advisory Council established under subsection (f)(1).
- (2) AGRICULTURE OR FORESTRY CREDIT.—The term "agriculture or forestry credit" means a credit derived from the prevention, reduction, or mitigation of greenhouse gas emissions or carbon sequestration on agricultural land or private forest land that may be bought or sold on a voluntary environmental credit market.
- (3) BEGINNING FARMER OR RANCHER.—The term "beginning farmer or rancher" has the meaning given the term in section 2501(a) of the Food, Agriculture, Conservation, and Trade Act of 1990 (7 U.S.C. 2279(a)).
- (4) COVERED ENTITY.—The term "covered entity" means a person or State that either—
- (A) is a provider of technical assistance to farmers, ranchers, or private forest land-owners in carrying out sustainable land use management practices that—
- (i) prevent, reduce, or mitigate greenhouse gas emissions; or
 - (ii) sequester carbon; or
- (B) is a third-party verifier entity that conducts the verification of the processes described in protocols for voluntary environmental credit markets.
- (5) GREENHOUSE GAS.—The term "greenhouse gas" means—
 - (A) carbon dioxide;
 - (B) methane;
 - (C) nitrous oxide; and
- (D) any other gas that the Secretary, in consultation with the Advisory Council, determines has been identified to have heat trapping qualities.
- (6) PROGRAM.—The term "Program" means the Greenhouse Gas Technical Assistance Provider and Third-Party Verifier Transparency Program established under subsection (c).
- (7) PROTOCOL.—The term "protocol" means a systematic approach that follows a science-based methodology that is transparent and thorough to establish resources—
- (A) for the development of projects to prevent, reduce, or mitigate greenhouse gas emissions or sequester carbon that include 1 or more baseline scenarios; and
- (B) demonstrating how to quantify, monitor, report, and verify the prevention, reduction, or mitigation of greenhouse gas